

House Bill 413 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47<sup>th</sup>, Geisinger of the 48<sup>th</sup>, Willard of the 49<sup>th</sup>, and Jones of the 46<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales  
2 and use tax exemptions, so as to provide for an exemption for a limited period of time with  
3 respect to sales of personal property to or used in the construction or expansion of a nature  
4 center or performing arts amphitheater facility owned or operated by an organization that is  
5 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; to provide for  
6 conditions and limitations; to provide for related matters; to provide an effective date; to  
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax  
11 exemptions, is amended by replacing "; or" with a semicolon at the end of paragraph (84),  
12 replacing the period at the end of paragraph (85) with a semicolon, and adding new  
13 paragraphs (86) and (87) to read as follows:

14 "(86)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary,  
15 during the period commencing on April 1, 2007, and ending on June 30, 2009, sales of  
16 tangible personal property to, or used in the construction or expansion of, a nature  
17 center owned or operated by an organization which is exempt from taxation under  
18 Section 501(c)(3) of the Internal Revenue Code if:

19 (i) Such nature center is constructed on or after the effective date of this paragraph;

20 (ii) Such nature center is located on a parcel of at least 120 acres but not more than  
21 150 acres; and

22 (iii) The aggregate construction costs of such nature center is \$8 million or more.

23 (B) The total amount of the exemption allowed under subparagraph (A) of this  
24 paragraph shall not exceed \$350,000.00 in the aggregate.

25 (C) Any person making a sale of tangible personal property for a purpose specified in  
26 this paragraph shall collect the tax imposed on the sale unless the purchaser provides

1 an exemption determination letter issued by the commissioner certifying that the  
2 purchaser is entitled to purchase the tangible personal property without paying the tax;  
3 or

4 (87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, during  
5 the period commencing on July 1, 2007, and ending on June 30, 2008, sales of tangible  
6 personal property to, or used in the construction or expansion of, a performing arts  
7 amphitheater facility owned or operated by an organization which is exempt from  
8 taxation under Section 501(c)(3) of the Internal Revenue Code; is constructed after the  
9 effective date of this paragraph; has costs in excess of \$30 million; has more than  
10 60,000 square feet of space; and has associated facilities, including, but not limited to,  
11 parking.

12 (B) Any person making a sale of tangible personal property for a purpose specified in  
13 this paragraph shall collect the tax imposed on the sale unless the purchaser provides  
14 an exemption determination letter issued by the commissioner certifying that the  
15 purchaser is entitled to purchase the tangible personal property without paying the tax."

16 **SECTION 2.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming law  
18 without such approval.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.